

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-]

•
•

²[CHAPTER-XLVI

TRANSIT REGIME IN PAKISTAN

AZERBAIJAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-XI

Transit through railways

1177. Procedure for Azerbaijan Export transit Cargo through Railways at Azakhel (Nowshera) and Chaman (Quetta).-(1) The Azerbaijan export transit cargo destined to customs-ports and terminals through Railways shall be dealt at land border stations exactly in the manner as per procedure prescribed in rule 1164.

(2) At border customs station, the Customs clearing agent or transport operator shall exercise either of the following, namely:-

- (a) multimodal transportation i.e., road transport plus railways; and
- (b) road transportation only.

(3) In case, the customs agent or transport operator select the option of multimodal transport for carrying of export transit cargo, the gate in officer shall select the option gate out for Railway station (Azakhel or Chaman).

(4) Transit cargo from border customs station till railway terminal shall be transported by transport operators or authorized carriers only.

(5) On reaching the cargo at Railway station, the terminal operator shall gate in the cargo in the system.

(6) The seal verification officer shall verify the seal and tracker installed on doors of the container. He shall post report in the system that on inspection seals have been found intact and tracking devices are working.

(7) In case seal is broken or found tampered, the cargo shall be examined hundred percent in the presence of representatives of Pakistan Railways and the concerned clearing agent and proper inventory thereof shall be prepared and signed by each representative for necessary legal action under the Act and these rules.

1 Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”

2 Added vide SRO 25(I)/2025, dated 16th January, 2025.

(8) If on examination, cargo is found as per declaration, a new seal shall be affixed to the container.